



Mississippi

State Tax Commission

"The primary mission of the Mississippi State Tax Commission is to collect revenue according to law"

Process concerning the suspension or revocation of a permit or license

The Mississippi State Tax Commission (MSTC) is the state agency responsible for the administration of the revenue laws necessary to fund public services for you and your fellow citizens. This responsibility includes issuance of certain permits or licenses (referred to generically in this brochure as "permit.")

Occasionally it becomes necessary to revoke or suspend a permit. This occurs when the holder of the permit is out of compliance with Mississippi law and/or regulations.

This publication is an outline of the process used by the MSTC to advise you, the permit holder, of the intended action and your rights for a hearing on the matter. The process described in this brochure applies to all permits issued by the MSTC (including beer permits and sales tax permits) except for permits issued by the ABC and IFTA Licenses. (See Title 35, Part II, Subpart 04 of the MS Administrative Code for more information on the ABC process. For IFTA, refer to notices from the Petroleum Bureau.)

You are responsible for being aware of the Mississippi tax laws, rules, and regulations regarding your permit. Please see Chapter 77, Title 27 of the MS Code of 1972, and Title 35, Part I, Chapter 01 of the MS Administrative Code for a more detailed explanation of the law and administrative procedures of the MSTC. Access to this information is available online at www.mstc.state.ms.us. You may also contact the MSTC with any questions about this information.

Notice:

If the MSTC determines that there is a basis for suspension or revocation of your permit, you will be mailed or hand delivered a "Notice of Intent" regarding this proposed suspension or revocation. The notice will include the reason(s) for the intended action and the date, time, and location for a show cause hearing regarding this proposed suspension or revocation. If mailed, the Notice of Intent will be sent to you by First Class U.S. Mail to the most recent mailing address the MSTC has on record for you in regard to the permit in question. It is your responsibility to make sure the MSTC has your correct mailing address and contact information in regard to any permit issued by the MSTC that you hold.

Show Cause Hearing:

The date for the show cause hearing will be at least 30 days from the date of the Notice of Intent. You have 10 days from the date of this notice to advise the Chairman of the Review Board if the date is inconvenient for you so that a new date can be assigned for your case. If you contact the Chairman of the Review Board after this 10 day period, it is at his discretion whether or not to reschedule your show cause hearing.

The show cause hearing is informal with the rules of evidence being relaxed. It will be conducted by a hearing officer appointed by the Chairman of the Tax Commission. The hearing officer will be a MSTC employee that is independent of the department that initiated the action to revoke or suspend your permit. Other MSTC employees may attend the show cause hearing to explain the reason(s) why a suspension or revocation of the permit is needed, to give evidence, or to observe; however, the decision on the matter is made by the hearing officer. In addition to MSTC employees, other persons may also give evidence at the hearing.

At the hearing you will have the opportunity to tell the hearing officer why you disagree with the intent to suspend or revoke your permit. You may also present admissible documentation and/or other evidence you wish the hearing officer to consider.

After the show cause hearing, an Order will be mailed to you or your designated representative to inform you of the hearing officer's decision. The order will advise you of the action of the hearing officer. The Order will be mailed by First Class U. S. Mail to the last known address for you or your designated representative (if any). Your receipt of the Order is presumed. This Order and any suspension or revocation of your permit ordered shall become final if not timely appealed to the 3member Tax Commission.

Tax Commission Hearing:

If you want to appeal the decision of the hearing officer, you have 30 days from the date of the order to file a written request for a record hearing before the Tax Commission. Your written request should be mailed to the Commission Secretary at P. O. Box 22805, Jackson, MS 39225. Mailing does not constitute filing. Only requests received within the 30 day period are timely filed.

You are required to include in your request your name, address, business name, permit number, the number of the Order being appealed, name and address of your designated representative (if any), a description of the relief that you are seeking, and the reason(s) why your are in disagreement.

You or your designated representative (if any) will be mailed notification of the date, time, setting, and location of the Tax Commission hearing. You have 10 days from the date of this notice to advise the Commission Secretary if the date is inconvenient for you so a new hearing date can be set. If you contact the Commission Secretary after this 10 day period, it is at the discretion of the Chairman of the Tax Commission to reschedule your hearing.

At the hearing before the Tax Commission, the rules of evidence are relaxed, but a record will be made of all evidence admitted at the hearing with any testimony being taken down by a court reporter. This will be your ONLY opportunity to present evidence into the record to contest the revocation or suspension being appealed. The review by the Tax Commission of the suspension or revocation by the hearing officer or any subsequent judicial review of this action will be based solely on the testimony, documents, and other items admitted into evidence at this record hearing before the Tax Commission.

If you or your designated representative (if any) do not attend your hearing as scheduled, your appeal will be considered withdrawn and the suspension or revocation appealed from will go into effect and will not be subject to further review by the Tax Commission or a court.

After the hearing, an Order will be mailed to you or your designated representative (if any) informing you of the decision of the Tax Commission. It will be sent by First Class U.S. Mail to the last known address the Commission Secretary has for you or your designated representative in regard to this appeal. Your receipt of this Order is presumed. This Commission Order and any suspension or revocation of your permit ordered shall become final and not subject to further review if not properly and timely appealed to Chancery Court.

Appeal to Court:

If you wish to appeal the Order of the Tax Commission regarding your permit, you have 30 days from the date of this Order to file a petition in Chancery Court seeking a review of the Order. This appeal is based solely on a review of the record made before the Tax Commission. You are required to pay the cost of the preparation of this record before filing the Petition. Upon the decision of the Chancery Court, either you or the Tax Commission can appeal the decision to the Mississippi Supreme Court.

Contact Information:

Tax Commission offices are open Monday through Friday, 8 am to 5 p.m. CST. The following are phone numbers and mailing addresses that you may need:

Chairman Review Board 601-923-7440
P. O. Box 22828
Jackson, MS 39225

Commission Secretary 601-923-7400
P. O. Box 22805
Jackson, MS 39225

This publication provides general information and does not constitute a regulation of the Tax Commission. Please be aware that legislation, regulations, court decisions, notices and announcements could affect the accuracy of this publication. February 1, 2007.